# COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS AGENDA ITEM TRANSMITTAL

(1) DEPARTMENT Public Works	(2) MEETING DATE 4/10/2012		(3) CONTACT/PHONE Jennie Brunick, Accountant (805) 781-5278	
(4) SUBJECT Submittal of a resolution establishing the 2012-13 Special Tax Rate and confirming the per parcel Special Tax Amount in Nipomo Lighting District, Zone E (Tract 1700, Los Pinos Estates).				
<ul> <li>(5) RECOMMENDED ACTION</li> <li>It is our recommendation that your Honorable Board:</li> <li>1. Approve the resolution confirming the 2012-13 Nipomo Lighting District, Zone E special tax rate of \$50.20 per Assessor Parcel Number.</li> <li>2. Direct the Clerk to file the approved copy of the resolution with the County Auditor no later than August 10, 2012.</li> </ul>				
(6) FUNDING SOURCE(S) N/A	(7) CURRENT YEAR FINANCIAL IMPACT N/A		(8) ANNUAL FINANCIAL IMPACT N/A	(9) BUDGETED? Yes
(10) AGENDA PLACEMENT  {X} Consent { } Presentation { } Hearing (Time Est) { } Board Business (Time Est)				
(11) EXECUTED DOCUMENTS  {X} Resolutions { } Contracts  { } Ordinances { } N/A		(12) BUDGET ADJUSTMENT REQUIRED?  BAR ID Number: N/A  { } 4/5th's Vote Required {X} N/A		
(13) OUTLINE AGREEMENT REQUISITION NUMBER (OAR)  N/A		(14) W-9 { <b>X</b> } No { } Yes		
(15) LOCATION MAP (16) BUSINESS IMPACT STATEMENT?		(17) AGENDA ITEM HISTORY		
Attached No		{ } N/A Date 4/5/11; A-19		
(18) ADMINISTRATIVE OFFICE REVIEW				
Níkkí J. Schmídt				
(19) SUPERVISOR DISTRICT(S) District 4 -				

Reference: 12APR10-C-5

## **County of San Luis Obispo**



TO: Board of Supervisors

FROM: Public Works

Jennie Brunick, Accountant

VIA: Will Clemens, Department Administrator

DATE: 4/10/2012

SUBJECT: Submittal of a resolution establishing the 2012-13 Special Tax Rate and confirming the

per parcel Special Tax Amount in Nipomo Lighting District, Zone E (Tract 1700, Los

Pinos Estates).

## **RECOMMENDATION**

It is our recommendation that your Honorable Board:

1. Approve the resolution confirming the 2012-13 Nipomo Lighting District, Zone E special tax rate of \$50.20 per Assessor Parcel Number.

2. Direct the Clerk to file the approved copy of the resolution with the County Auditor no later than August 10, 2012.

### **DISCUSSION**

On August 3, 1999, the electorate in Nipomo Lighting District, Zone E voted for approval of a special tax with a maximum annual rate of \$40 and a 2% per year increase per Assessor's Parcel Number. Fiscal Year 2012-13 will be the fourteenth year that the tax is levied. No further consideration due to Proposition 218 is required.

In order to levy the tax during the 2012-13 fiscal year, your Honorable Board must pass a resolution establishing the 2012-13 rate, and confirming the amount of the special tax levied on each parcel of real property. The special tax is authorized per Section 53978 of the Government Code.

# OTHER AGENCY INVOLVEMENT/IMPACT

County Counsel has reviewed the subject resolution and approved it as to legal form and effect. The Offices of the Auditor-Controller and Treasurer/Tax Collector are involved in the process of collecting special taxes on the property tax bills.

### FINANCIAL CONSIDERATIONS

The recommended action will generate approximately \$1,958 in revenue which, other than interest, will be the sole source of 2012-13 revenue in Nipomo Lighting District, Zone E.

## **RESULTS**

The recommended action will result in the continuation of the County's past practice of collecting certain special district's special assessments on the property tax bills. The revenue funds the cost of the health and safety issues that help to maintain the quality of life in these communities.

File: CF 320.60.01 Districts/Lighting-Nipomo (Zone E)

Reference: 12APR10-C-5

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## **ATTACHMENTS**

- 1. Vicinity Map
- 2. Resolution and Exhibit